

STATE OF TENNESSEE

Office of the Attorney General



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November 13, 2003

Honorable Deborah Taylor Tate
Chairman
Tennessee Regulatory Authority
460 James Robertson Parkway
Nashville, Tennessee 37243

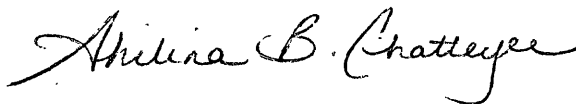
**RE: PETITION OF CHATTANOOGA GAS COMPANY, NASHVILLE GAS COMPANY, A
DIVISION OF PIEDMONT NATURAL GAS COMPANY, INC., ATMOS ENERGY
CORPORATION FOR A DECLARATORY RULING REGARDING THE
COLLECTIBILITY OF THE GAS COST PORTION OF UNCOLLECTIBLE ACCOUNTS
UNDER THE PURCHASED GAS ADJUSTMENT ("PGA") RULES
Docket No. 03-00209**

Dear Chairman Tate:

In response to Atmos Data Request No. 11, we are hereby supplementing our data response. There are various additional documents we have relied upon in Docket No. 97-00982 (*In Re Application for Rate Change by Chattanooga Gas Company*), Docket No. 95-02258 (*In Re Application of United Cities Gas Company, a Division of Atmos Energy Corporation for Rate Adjustment*), Docket No. 99-00994 (*Application by Nashville Gas Company, a Division of Piedmont Natural Gas Company, Inc. for an Adjustment of its Rates and Charges, the Approval of Revised Tariffs and Approval of Revised Service Regulations*), Docket No. 03-00313 (*Application by Nashville Gas Company, a Division of Piedmont Natural Gas Company, Inc. for an Adjustment of its Rates and Charges, the Approval of Revised Tariffs and Approval of Revised Service Regulations*), related tariffs for the above Petitioners on file at the TRA, the attached list of documents from FERC Form No. 2 for each of the respective Petitioners and the documents that were produced by Petitioners Chattanooga Gas Company as filed on October 27, 2003. Due to the voluminous nature of the documents and since the documents are already on file at the TRA, we

hereby incorporate same by reference. If you have any questions, please feel free to contact me at (615) 532-3382. Thank you.

Sincerely,

A handwritten signature in cursive script, reading "Shilina B. Chatterjee".

Shilina B. Chatterjee
Assistant Attorney General
(615) 532-3382

cc: Kim Beals, Esq.
Hearing Officer
All Parties of Record

70543

CAPD'S Supplemental Discovery Response No. 11
List of Documents

AGL Resources, Inc.

2001 FERC FORM No. 2 (ED. 12-96)	Page 301
2001 FERC FORM No. 2 (ED. 12-96)	Page 325
2000 Gas Operating Revenues and Expenses	Page G-6
2000 Gas Operation and Maintenance Expenses (Cont.)	Page G-11
1999 Gas Operating Revenues and Expenses	Page G-6
1999 Gas Operation and Maintenance Expenses (Cont.)	Page G-11

Annual Report of Major Natural Gas Companies

2002 FERC FORM No. 2 (ED. 12-96)	Page 301-C
2002 FERC FORM No. 2 (ED. 12-96)	Page 325-C
2001 FERC FORM No. 2 (ED. 12-96)	Page 325-C
2000 FERC FORM No. 2 (ED. 12-96)	Page 301-C
2000 FERC FORM No. 2 (ED. 12-96)	Page 325-C
1999 FERC FORM No. 2 (ED. 12-96)	Page 301-C
1999 FERC FORM No. 2 (ED. 12-96)	Page 325-C
1998 FERC FORM No. 2 (ED. 12-96)	Page 301-C
1998 FERC FORM No. 2 (ED. 12-96)	Page 325-C

Chattanooga Gas Company

2002 FERC FORM No. 2 (ED. 12-96)	Page 325
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FERC FORM No. 2, Annual Report of Major Natural Gas Companies

2002 FERC FORM No. 2 (ED. 12-86)	Page 300
2002 FERC FORM No. 2 (ED. 12-86)	Page 3-9
2001 FERC FORM No. 2 (ED. 12-96)	Page 325
2001 FERC FORM No. 2 (ED. 12-86)	Page 300
2001 TN Supplemental Schedule No. 3	Page 3-9
2000 FERC FORM No. 2 (ED. 12-96)	Page 300-301
2000 FERC FORM No. 2 (ED. 12-96)	Page 325
1999 FERC FORM No. 2 (ED. 12-96)	Page 300
1999 FERC FORM No. 2 (ED. 12-96)	Page 325

Name of Respondent Chattanooga Gas Company		This Report Is: X An Original A Resubmission		Date of Report (Mo, Da. Yr)	Year Ending Sept. 30, 2001
GAS OPERATING REVENUES (Continued)					
4. If increases or decreases from previous year are not derived from previously reported figures, explain any inconsistencies in a footnote. 5. On page 108, include information on major changes during the year, new service, and important rate increases or decreases.			6. Report the revenue from transportation services that are bundled with storage services as transportation service revenue.		
OTHER REVENUES		TOTAL OPERATING REVENUES		DEKATHERM OF NATURAL GAS	
Amount for Current Year (F)	Amount for Previous Year (G)	Amount for Current Year (H)	Amount for Previous Year (I)	Amount for Current Year (J)	Amount for Previous Year (K)
		106,295,601	81,291,950	10,492,792	11,466,703
		734,642	539,397		
		264,276	256,885		
		4,048,256	4,555,003	6,879,445	6,544,058
		-	-		
		135	180		
		-	-		
		(577,206)	330,763		
		110,765,704	86,974,178		
		110,765,704	86,974,178		

Name of Respondent Chattanooga Gas Company		This Report Is <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report	Year Ending Sept. 30, 2001
GAS OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
235	904 Uncollectible Accounts	2,232,539	227,331	
236	905 Miscellaneous Customer Accounts Expenses	18,797	4,182	
237	TOTAL Customer Accounts Expenses (Enter Total of lines 232 thru 236)	2,776,058	752,096	
238	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES			
239	Operation			
240	907 Supervision	-	-	
241	908 Customer Assistance Expenses	8,587	16,472	
242	909 Informational and Instructional Expenses	85,105	46,772	
243	910 Miscellaneous Customer Service and Informational Expenses	-	-	
244	TOTAL Customer Service and Information Expenses (lines 240 thru 243)	93,692	63,244	
245	7. SALES EXPENSES			
246	Operation			
247	911 Supervision	-	-	
248	912 Demonstrating and Selling Expenses	1,592	3,282	
249	913 Advertising Expenses	24,656	6,737	
250	916 Miscellaneous Sales Expenses	43,524	74,320	
251	TOTAL Sales Expenses (Enter Total of lines 247 thru 250)	69,772	84,339	
252	8. ADMINISTRATIVE AND GENERAL EXPENSES			
253	Operation			
254	920 Administrative and General Salaries	491,208	315,436	
255	921 Office Supplies and Expenses	606,748	574,482	
256	(Less) 922 Administrative Expenses Transferred-Cr	(141,399)	(54,953)	
257	923 Outside Services Employed	47,298	139,366	
258	924 Property Insurance	-	-	
259	925 Injuries and Damages	26,547	55,974	
260	926 Employee Pensions and Benefits	226,740	185,147	
261	927 Franchise Requirements	-	410	
262	928 Regulatory Commission Expenses	89,400	97,412	
263	(Less) 929 Duplicate Charges-Credit	-	-	
264	930 1 General Advertising Expenses	1,000	-	
265	930 2 Miscellaneous General Expenses	48,590	551,928	
266	931 Rents	83,905	71,188	
	Restructuring	-	-	
	Allocated Costs	5,586,964	10,284,320	
267	TOTAL Operation (Enter Total of lines 254 thru 266)	7,067,001	12,220,710	
268	Maintenance			
269	932 Maintenance of General Plant	(242,800)	(309,409)	
270	TOTAL Administrative and General Exp (Total of lines 267 and 268)	6,824,201	11,911,301	
271	TOTAL Gas O&M Expenses (Total of lines 97,177,201,229,237,244,251 and 270)	91,973,998	71,274,330	

(Next page is 328)

Name of Respondent		This Report is:	Date of Report	Year of Report
Chattanooga Gas Company		(1) <input checked="" type="checkbox"/> An Original	(Mo, Da, Yr)	
		(2) <input type="checkbox"/> A Resubmission	April 2, 2001	Sept 30, 2000
GAS OPERATING REVENUES AND EXPENSES				
Particulars (a)	Tennessee Intra-state Operations (b)	Other Operations (c)	Total Operations (d)	
OPERATING REVENUES				
SALES OF GAS				
Residential Sales (480)	29,341,986		29,341,986	
Commercial and Industrial Sales (481)	44,072,027		44,072,027	
Other Sales to Public Authorities (482)	203,226		203,226	
Sales for Resale (483)	7,674,710		7,674,710	
Interdepartmental Sales (484)			0	
Other Transportation	4,555,003		4,555,003	
Other (Please Specify)			0	
Total Sales of Gas	85,846,952	0	85,846,952	
OTHER OPERATING REVENUES				
Forfeited Discounts (487)	539,397		539,397	
Miscellaneous Service Revenues (488)	254,993		254,993	
Revenues from Transportation of Gas of Others (489)			0	
Rent from Gas Property (493)	180		180	
Interdepartmental Rents (494)			0	
Other Gas Revenues (495)	330,764		330,764	
Other (Please Specify)			0	
Total Other Operating Revenues	1,125,334	0	1,125,334	
Total Operating Revenues (400)	86,972,286	0	86,972,286	
OPERATING EXPENSES				
Production Expenses (700-798)			0	
Purchased Gas Expenses (800-813)	55,400,846		55,400,846	
Total Production Expenses	55,400,846	0	55,400,846	
Underground Storage Expenses (814-837)			0	
Other Storage Expenses (840-848 3)	625,559		625,559	
Transmission Expenses (850-867)			0	
Distribution Expenses (870-894)	1,985,876		1,985,876	
Customer Accounts Expenses (901-905)	760,717		760,717	
Customer Service Expenses (909-912)	506,631		506,631	
Sales Expenses (915-918)	84,339		84,339	
Administrative and General Expenses (920-932)	1,460,689		1,460,689	
Other Shared Service Allocation	10,284,320		10,284,320	
Other Operate and Maintain Facilities	165,350		165,350	
Total Operation and Maintenance	71,274,327	0	71,274,327	
Depreciation Expense (403)	4,976,179		4,976,179	
Amortization and Depletion of Producing Natural Gas Land (404 1)			0	
Amortization of Underground Storage Land (404 2)			0	
Amortization of Other Limited-Term Utility Plant (404 3)			0	
Amortization of Other Utility Plant (405)			0	
Amortization of Utility Plant Acquisition Adjustments (406)	411,024		411,024	
Amortization of Property Losses (407 1)			0	
Amortization of Conversion Expenses (407 2)			0	
Taxes Other than Income Taxes (408 1)	3,894,945		3,894,945	
Income Taxes (409.1)	(2,089,160)		(2,089,160)	
Provision for Deferred Income Taxes, Operating (410 1)	4,618,245		4,618,245	
Income Taxes Deferred in Prior Years-Credit, Operating (411 1)			0	
Investment Tax Credits, Deferred (412.1)			0	
Investment Tax Credits, Restored (412 2)			0	
Other (Please Specify)			0	
Other (Please Specify)			0	
Total Operating Expenses	83,085,560	0	83,085,560	
Operating Income	3,886,726	0	3,886,726	

Name of Respondent Chattanooga Gas Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 2, 2001	Year of Report Sept 30, 2000
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GAS OPERATION AND MAINTENANCE EXPENSES (Cont.)

Particulars (a)	Tennessee Operations (b)	Other Operations (c)	Total Operations (d)
CUSTOMER SERVICE EXPENSES			
Supervision (909)			0
Customer Assistance Expenses (910)	459,859		459,859
Informational Advertising Expenses (911)	46,772		46,772
Miscellaneous Customer Service Expenses (912)			0
Total Customer Service Expenses	506,631	0	506,631
SALES PROMOTION EXPENSES			
Supervision (915)			0
Demonstrating and Selling Expenses (916)	66,689		66,689
Promotional Advertising Expenses (917)	6,737		6,737
Miscellaneous Sales Promotion Expenses (918)	10,913		10,913
Total Sales Promotion Expenses	84,339	0	84,339
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	237,896		237,896
Office Supplies and Expenses (921)	548,249		548,249
Administrative Expenses Transferred - Cr (922)	(54,953)		(54,953)
Outside Services Employed (923)	195,618		195,618
Property Insurance (924)	0		0
Injuries and Damages (925)	55,974		55,974
Employee Pensions and Benefits (926)	185,149		185,149
Franchise Requirements (927)			0
Regulatory Commission Expenses (928)	97,412		97,412
Duplicate Charges - Cr (929)			0
Institutional or Goodwill Advertising (930 1)			0
Miscellaneous General Expense (930 2)	138,413		138,413
Rents (931)			0
Maintenance of General Plant (932)	56,931		56,931
Total Administrative and General Expenses	1,460,689	0	1,460,689
Total Gas Operation and Maintenance Expenses	60,824,657	0	60,824,657

NOTES TO OPERATIONS AND MAINTENANCE EXPENSES:

Name of Respondent		This Report is:	Date of Report	Year of Report
HATTANOOGA GAS COMPANY		(1) X- An Original	(Mo, Da, Yr)	
		(2) ___ A Resubmission	APRIL 1, 2000	SEPT 30, 1999
GAS OPERATING REVENUES AND EXPENSES				
Particulars (a)	Tennessee Intra-state Operations (b)	Other Operations (c)	Total Operations (d)	
OPERATING REVENUES				
SALES OF GAS				
Residential Sales (480)	24,356,366		24,356,366	
Commercial and Industrial Sales (481)	36,842,722		36,842,722	
Other Sales to Public Authorities (482)	211,077		211,077	
Sales for Resale (483)	2,821,304		2,821,304	
Interdepartmental Sales (484)			0	
Other Transportation	3,333,861		3,333,861	
Other (Please Specify)			0	
Total Sales of Gas	67,565,330	0	67,565,330	
OTHER OPERATING REVENUES				
Forfeited Discounts (487)	532,606		532,606	
Miscellaneous Service Revenues (488)	269,337		269,337	
Revenues from Transportation of Gas of Others (489)			0	
Rent from Gas Property (493)			0	
Interdepartmental Rents (494)			0	
Other Gas Revenues (495)	(1,169,267)		(1,169,267)	
Total Other Operating Revenues	(367,324)	0	(367,324)	
Total Operating Revenues (400)	67,198,006	0	67,198,006	
OPERATING EXPENSES				
Gas Production Expenses (700-798)			0	
Purchased Gas Expenses (800-813)	38,209,268		38,209,268	
Total Production Expenses	38,209,268	0	38,209,268	
Underground Storage Expenses (814-837)			0	
Other Storage Expenses (840-848 3)	575,834		575,834	
Transmission Expenses (850-867)			0	
Distribution Expenses (870-894)	2,921,283		2,921,283	
Customer Accounts Expenses (901-905)	788,388		788,388	
Customer Service Expenses (909-912)	135,851		135,851	
Sales Expenses (915-918)	189,592		189,592	
Administrative and General Expenses (920-932)	3,054,518		3,054,518	
Other Shared Service Allocation	6,396,440		6,396,440	
Other (Please Specify)			0	
Total Operation and Maintenance	52,271,174	0	52,271,174	
Depreciation Expense (403)	4,916,615		4,916,615	
Amortization and Depletion of Producing Natural Gas Land (404 1)			0	
Amortization of Underground Storage Land (404 2)			0	
Amortization of Other Limited-Term Utility Plant (404 3)			0	
Amortization of Other Utility Plant (405)			0	
Amortization of Utility Plant Acquisition Adjustments (406)	411,024		411,024	
Amortization of Property Losses (407 1)			0	
Amortization of Conversion Expenses (407 2)			0	
Taxes Other than Income Taxes (408 1)	3,235,315		3,235,315	
Income Taxes (409 1)	2,933,005		2,933,005	
Provision for Deferred Income Taxes, Operating (410 1)	(542,821)		(542,821)	
Income Taxes Deferred in Prior Years-Credit, Operating (411 1)			0	
Investment Tax Credits, Deferred (412.1)			0	
Investment Tax Credits, Restored (412 2)			0	
Other (Please Specify)			0	
Other (Please Specify)			0	
Total Operating Expenses	63,224,312	0	63,224,312	
Operating Income	3,973,694	0	3,973,694	

Name of Respondent Piedmont Natural Gas Company		This Report Is (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/01/03	Year of Report Dec 31, 2002
GAS OPERATING REVENUES (Continued)					
4 If increases or decreases from previous year are not derived from previously reported figures, explain any inconsistencies in a footnote 5 On Page 108, include information on major changes during the year, new service, and important rate increases or decreases				6 Report the revenue from transportation services that are bundled with storage services as transportation service revenue	
OTHER REVENUES		TOTAL OPERATING REVENUES		DEKATHERM OF NATURAL GAS	
Amount for Current Year (f)	Amount for Previous Year (g)	Amount for Current Year (h)	Amount for Previous Year (i)	Amount for Current Year (j)	Amount for Previous Year (k)
144,949,578	186,780,215	144,949,578	186,780,215	18,079,565	18,673,959
778,777	1,750,490	778,777	1,750,490		
256,343	323,820	256,343	323,820		
7,712,949	7,416,811	7,712,949	7,416,811	12,417,046	11,829,859
93,788	163,487	93,788	163,487		
0	0	0	0		
153,791,435	196,434,823	153,791,435	196,434,823		
153,791,435	196,434,823	153,791,435	196,434,823		

Name of Respondent		This Report Is	Date of Report	Year of Report
Piedmont Natural Gas Company		(1) <input checked="" type="checkbox"/> An Original	(Mo, Da, Yr)	
		(2) <input type="checkbox"/> A Resubmission	04/01/03	Dec 31, 2002
GAS OPERATION AND MAINTENANCE EXPENSES (Continued)				Tennessee
Line No	Account (a)	Amount for Current Year (b)	Amount for Previous Year (b)	
235	904 Uncollectible Accounts	697,058	674,442	
236	905 Miscellaneous Customer Accounts Expenses	752	10,570	
237	TOTAL Customer Accounts Expenses (Total of lines 232 thru 236)	4,736,380	4,022,863	
238	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES			
239	Operation			
240	907 Supervision	364	267	
241	908 Customer Assistance Expenses	58,104	45,903	
242	909 Informational and Instructional Expenses	2,195	78	
243	910 Miscellaneous Customer Service and Informational Expenses	6,518	10,387	
244	TOTAL Customer Service and Informational Expenses (Total lines 240 thru 243)	67,181	56,635	
245	7. SALES EXPENSES			
246	Operation			
247	911 Supervision	1,067,102	1,004,886	
248	912 Demonstrating and Selling Expenses	33,417	40,044	
249	913 Advertising Expenses	233,592	411,900	
250	916 Miscellaneous Sales Expenses	198,862	173,944	
251	TOTAL Sales Expenses (Total of lines 247 thru 250)	1,532,973	1,630,774	
252	8 ADMINISTRATIVE AND GENERAL EXPENSES			
253	Operation			
254	920 Administrative and General Salaries	6,262,646	5,272,540	
255	921 Office Supplies and Expenses	1,859,386	1,857,279	
256	(Less) 922 Administrative Expenses Transferred-Credit	(1,343,006)	(1,417,195)	
257	923 Outside Services Employed	1,784,070	1,559,967	
258	924 Property Insurance	73,561	58,724	
259	925 Injuries and Damages	792,094	490,283	
260	926 Employee Pensions and Benefits	3,829,769	3,110,201	
261	927 Franchise Requirements			
262	928 Regulatory Commission Expenses	69,916	115,758	
263	(Less) 929 Duplicate Charges-Credit			
264	930 1 General Advertising Expenses	78,836	74,951	
265	930 2 Miscellaneous General Expenses	645,243	862,601	
266	931 Rents	34,643	128,275	
267	TOTAL Operation (Enter Total of lines 254 thru 266)	14,087,158	12,113,384	
268	Maintenance			
269	935 Maintenance of General Plant	1,262,928	697,194	
270	TOTAL Administrative and General Expenses (Total of lines 267 and 269)	15,350,086	12,810,578	
271	TOTAL Gas O&M Expenses (Total of lines 97, 177, 201, 229, 237, 244, 251, and 270)	105,800,546	143,491,726	

Name of Respondent		This Report Is:	Date of Report	Year of Report
Piedmont Natural Gas Company		(1) <input checked="" type="checkbox"/> An Original	(Mo, Da, Yr)	
		(2) <input type="checkbox"/> A Resubmission	04/01/02	Dec 31, 2001
GAS OPERATION AND MAINTENANCE EXPENSES (Continued) Tennessee				
Line No	Account (a)	Amount for Current Year (b)	Amount for Previous Year (b)	
235	904 Uncollectible Accounts	674,442	201,739	
236	905 Miscellaneous Customer Accounts Expenses	10,570	21,391	
237	TOTAL Customer Accounts Expenses (Total of lines 232 thru 236)	4,022,863	3,359,005	
238	6 CUSTOMER SERVICE AND INFORMATIONAL EXPENSES			
239	Operation			
240	907 Supervision	267	(130)	
241	908 Customer Assistance Expenses	45,903	54,612	
242	909 Informational and Instructional Expenses	78	0	
243	910 Miscellaneous Customer Service and Informational Expenses	10,387	41,869	
244	TOTAL Customer Service and Informational Expenses (Total lines 240 thru 243)	56,635	96,351	
245	7. SALES EXPENSES			
246	Operation			
247	911 Supervision	1,004,886	1,117,321	
248	912 Demonstrating and Selling Expenses	40,044	57,503	
249	913 Advertising Expenses	411,900	154,740	
250	916 Miscellaneous Sales Expenses	173,944	432,059	
251	TOTAL Sales Expenses (Total of lines 247 thru 250)	1,630,774	1,761,623	
252	8. ADMINISTRATIVE AND GENERAL EXPENSES			
253	Operation			
254	920 Administrative and General Salaries	5,272,540	5,574,979	
255	921 Office Supplies and Expenses	1,857,279	1,682,704	
256	(Less) 922 Administrative Expenses Transferred-Credit	(1,417,195)	(1,655,872)	
257	923 Outside Services Employed	1,559,967	2,321,798	
258	924 Property Insurance	58,724	40,725	
259	925 Injuries and Damages	490,283	407,985	
260	926 Employee Pensions and Benefits	3,110,201	3,884,727	
261	927 Franchise Requirements			
262	928 Regulatory Commission Expenses	115,758	67,658	
263	(Less) 929 Duplicate Charges-Credit			
264	930.1 General Advertising Expenses	74,951	103,070	
265	930.2 Miscellaneous General Expenses	862,601	501,014	
266	931 Rents	128,275	106,845	
267	TOTAL Operation (Enter Total of lines 254 thru 266)	12,113,384	13,035,633	
268	Maintenance			
269	935 Maintenance of General Plant	697,194	483,328	
270	TOTAL Administrative and General Expenses (Total of lines 267 and 269)	12,810,578	13,518,961	
271	TOTAL Gas O&M Expenses (Total of lines 97, 177, 201, 229, 237, 244, 251, and 270)	143,491,726	107,525,066	

Name of Respondent Piedmont Natural Gas Company		This Report Is (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/01/01	Year of Report Dec 31, 2000
GAS OPERATING REVENUES (Continued)				Tennessee	
4 If increases or decreases from previous year are not derived from previously reported figures, explain any inconsistencies in a footnote				6 Report the revenue from transportation services that are bundled with storage services as transportation service revenue	
5 On Page 108, include information on major changes during the year, new service, and important rate increases or decreases					
OTHER REVENUES		TOTAL OPERATING REVENUES		DEKATHERM OF NATURAL GAS	
Amount for Current Year (f)	Amount for Previous Year (g)	Amount for Current Year (h)	Amount for Previous Year (i)	Amount for Current Year (j)	Amount for Previous Year (k)
139,771,841	116,705,559	139,771,841	116,705,559	17,932,925	16,905,634
1,140,141	885,795	1,140,141	885,795		
248,103	213,241	248,103	213,241		
7,969,376	7,739,843	7,969,376	7,739,843	12,997,870	12,910,286
191,120	185,692	191,120	185,692		
0	0	0	0		
149,320,581	125,730,130	149,320,581	125,730,130		
149,320,581	125,730,130	149,320,581	125,730,130		

Name of Respondent		This Report Is:	Date of Report	Year of Report
Edmont Natural Gas Company		(1) <input checked="" type="checkbox"/> An Original	(Mo, Da, Yr)	
		(2) <input type="checkbox"/> A Resubmission	04/01/01	Dec 31, 2000
GAS OPERATION AND MAINTENANCE EXPENSES (Continued)			Tennessee	
Line No	Account (a)	Amount for Current Year (b)	Amount for Previous Year (b)	
235	904 Uncollectible Accounts	201,739	(390,874)	
236	905 Miscellaneous Customer Accounts Expenses	21,391	2,767	
237	TOTAL Customer Accounts Expenses (Total of lines 232 thru 236)	3,359,005	3,228,622	
238	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES			
239	Operation			
240	907 Supervision	(130)	5,141	
241	908 Customer Assistance Expenses	54,612	57,373	
242	909 Informational and Instructional Expenses	0	7,097	
243	910 Miscellaneous Customer Service and Informational Expenses	41,869	74,141	
244	TOTAL Customer Service and Informational Expenses (Total lines 240 thru 243)	96,351	143,752	
245	7. SALES EXPENSES			
246	Operation			
247	911 Supervision	1,117,321	1,009,752	
248	912 Demonstrating and Selling Expenses	57,503	51,318	
249	913 Advertising Expenses	154,740	321,883	
250	916 Miscellaneous Sales Expenses	432,059	407,681	
251	TOTAL Sales Expenses (Total of lines 247 thru 250)	1,761,623	1,790,634	
252	8. ADMINISTRATIVE AND GENERAL EXPENSES			
253	Operation			
254	920 Administrative and General Salaries	5,574,979	4,931,173	
255	921 Office Supplies and Expenses	1,682,704	1,482,535	
256	(Less) 922 Administrative Expenses Transferred-Credit	(1,655,872)	(1,895,886)	
257	923 Outside Services Employed	2,321,798	2,605,996	
258	924 Property Insurance	40,725	46,814	
259	925 Injuries and Damages	407,985	167,663	
260	926 Employee Pensions and Benefits	3,884,727	3,535,068	
261	927 Franchise Requirements			
262	928 Regulatory Commission Expenses	67,658	138,920	
263	(Less) 929 Duplicate Charges-Credit			
264	930.1 General Advertising Expenses	103,070	100,391	
265	930.2 Miscellaneous General Expenses	501,014	815,467	
266	931 Rents	106,845	180,884	
267	TOTAL Operation (Enter Total of lines 254 thru 266)	13,035,633	12,109,025	
268	Maintenance			
269	935 Maintenance of General Plant	483,328	387,097	
270	TOTAL Administrative and General Expenses (Total of lines 267 and 269)	13,518,961	12,496,122	
271	TOTAL Gas O&M Expenses (Total of lines 97, 177, 201, 229, 237, 244, 251, and 270)	107,525,066	80,170,981	

Name of Respondent Piedmont Natural Gas Company		This Report Is (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/01/00	Year of Report Dec 31, 1999
GAS OPERATING REVENUES (Continued)				Tennessee	
4 If increases or decreases from previous year are not derived from previously reported figures, explain any inconsistencies in a footnote				6 Report the revenue from transportation services that are bundled with storage services as transportation service revenue	
5 On Page 108, include information on major changes during the year, new service, and important rate increases or decreases					
OTHER REVENUES		TOTAL OPERATING REVENUES		DEKATHERM OF NATURAL GAS	
Amount for Current Year (f)	Amount for Previous Year (g)	Amount for Current Year (h)	Amount for Previous Year (i)	Amount for Current Year (j)	Amount for Previous Year (k)
116,705,559	125,688,175	116,705,559	125,688,175	16,905,634	16,924,162
885,795	960,857	885,795	960,857		
213,241	228,440	213,241	228,440		
7,739,843	6,638,810	7,739,843	6,638,810	12,910,286	11,304,137
185,692	68,743	185,692	68,743		
0	0	0	0		
125,730,130	133,585,025	125,730,130	133,585,025		
125,730,130	133,585,025	125,730,130	133,585,025		
<p>Note We have reclassified certain financial statement items for 1998 to conform with the 1999 presentation.</p>					

Name of Respondent		This Report Is:	Date of Report	Year of Report
Piedmont Natural Gas Company		(1) <input checked="" type="checkbox"/> An Original	(Mo, Da, Yr)	
		(2) <input type="checkbox"/> A Resubmission	04/01/00	Dec. 31, 1999

GAS OPERATION AND MAINTENANCE EXPENSES (Continued)		Tennessee	
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (b)
235	904 Uncollectible Accounts	(390,874)	572,590
236	905 Miscellaneous Customer Accounts Expenses	2,767	14,241
237	TOTAL Customer Accounts Expenses (Total of lines 232 thru 236)	3,228,622	4,339,032
238	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
239	Operation		
240	907 Supervision	5,141	(7,032)
241	908 Customer Assistance Expenses	57,373	55,055
242	909 Informational and Instructional Expenses	7,097	
243	910 Miscellaneous Customer Service and Informational Expenses	74,141	70,211
244	TOTAL Customer Service and Informational Expenses (Total lines 240 thru 243)	143,752	118,234
245	7. SALES EXPENSES		
246	Operation		
247	911 Supervision	1,009,752	931,135
248	912 Demonstrating and Selling Expenses	51,318	58,245
249	913 Advertising Expenses	321,883	520,163
250	916 Miscellaneous Sales Expenses	407,681	415,874
251	TOTAL Sales Expenses (Total of lines 247 thru 250)	1,790,634	1,925,417
252	8. ADMINISTRATIVE AND GENERAL EXPENSES		
253	Operation		
254	920 Administrative and General Salaries	4,931,173	5,012,510
255	921 Office Supplies and Expenses	1,482,535	1,656,936
256	(Less) 922 Administrative Expenses Transferred-Credit	(1,895,886)	(1,888,953)
257	923 Outside Services Employed	2,605,996	2,057,546
258	924 Property Insurance	46,814	46,452
259	925 Injuries and Damages	167,663	570,203
260	926 Employee Pensions and Benefits	3,535,068	3,987,850
261	927 Franchise Requirements		
262	928 Regulatory Commission Expenses	138,920	132,194
263	(Less) 929 Duplicate Charges-Credit		
264	930.1 General Advertising Expenses	100,391	121,237
265	930.2 Miscellaneous General Expenses	815,467	1,051,127
266	931 Rents	180,884	235,619
267	TOTAL Operation (Enter Total of lines 254 thru 266)	12,109,025	12,982,721
268	Maintenance		
269	935 Maintenance of General Plant	387,097	289,663
270	TOTAL Administrative and General Expenses (Total of lines 267 and 269)	12,496,122	13,272,384
271	TOTAL Gas O&M Expenses (Total of lines 97, 177, 201, 229, 237, 244, 251, and 270)	80,170,981	91,506,853

Name of Respondent	This Report Is (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/01/99	Year of Report Dec 31, 1998	
Piedmont Natural Gas Company				Tennessee	
GAS OPERATING REVENUES (Continued)					
4 If increases or decreases from previous year are not derived previously reported figures, explain any inconsistencies in a note			6 Report the revenue from transportation services that are bundled with storage services as transportation service revenue		
5. On Page 108, include information on major changes during the year, new service, and important rate increases or decreases.					
OTHER REVENUES		TOTAL OPERATING REVENUES		DEKATHERM OF NATURAL GAS	
Amount for Current Year (f)	Amount for Previous Year (g)	Amount for Current Year (h)	Amount for Previous Year (i)	Amount for Current Year (j)	Amount for Previous Year (k)
125,688,175	143,931,387	125,688,175	143,931,387	16,924,162	20,020,057
960,857	1,039,384	960,857	1,039,384		
228,440	187,520	228,440	187,520		
6,638,810	6,020,153	6,638,810	6,020,153	11,304,137	10,565,826
68,743		68,743			
6,886,978	5,341,124	6,886,978	5,341,124		
140,472,003	156,519,568	140,472,003	156,519,568		
140,472,003	156,519,568	140,472,003	156,519,568		

Name of Respondent		This Report Is	Date of Report	Year of Report
Piedmont Natural Gas Company		(1) <input checked="" type="checkbox"/> An Original	(Mo, Da, Yr)	
		(2) <input type="checkbox"/> A Resubmission	04/01/99	Dec. 31, 1998

GAS OPERATION AND MAINTENANCE EXPENSES (Continued)		Tennessee	
Line No	Account (a)	Amount for Current Year (b)	Amount for Previous Year (b)
235	904 Uncollectible Accounts	572,590	635,339
236	905 Miscellaneous Customer Accounts Expenses	14,241	(2,055)
237	TOTAL Customer Accounts Expenses (Total of lines 232 thru 236)	4,339,032	5,072,801
238	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
239	Operation		
240	907 Supervision	(7,032)	91,092
241	908 Customer Assistance Expenses	55,055	54,941
242	909 Informational and Instructional Expenses		
243	910 Miscellaneous Customer Service and Informational Expenses	70,211	6,162
44	TOTAL Customer Service and Informational Expenses (Total lines 240 thru 243)	118,234	152,195
245	7 SALES EXPENSES		
246	Operation		
247	911 Supervision	931,135	999,318
248	912 Demonstrating and Selling Expenses	58,245	67,734
249	913 Advertising Expenses	520,163	533,175
250	916 Miscellaneous Sales Expenses	415,874	657,198
51	TOTAL Sales Expenses (Total of lines 247 thru 250)	1,925,417	2,257,425
252	8. ADMINISTRATIVE AND GENERAL EXPENSES		
253	Operation		
254	920 Administrative and General Salaries	5,012,510	6,628,815
255	921 Office Supplies and Expenses	1,658,938	1,184,835
256	(Less) 922 Administrative Expenses Transferred-Credit	(1,888,953)	(1,993,503)
257	923 Outside Services Employed	2,057,546	1,367,528
258	924 Property Insurance	46,452	49,564
259	925 Injuries and Damages	570,203	702,919
260	926 Employee Pensions and Benefits	3,987,850	2,983,162
261	927 Franchise Requirements		
262	928 Regulatory Commission Expenses	132,194	104,930
263	(Less) 929 Duplicate Charges-Credit		
264	930.1 General Advertising Expenses	121,237	49,170
265	930.2 Miscellaneous General Expenses	1,051,127	1,096,819
266	931 Rents	235,619	198,281
267	TOTAL Operation (Enter Total of lines 254 thru 266)	12,982,721	12,372,320
268	Maintenance		
269	935 Maintenance of General Plant	289,663	366,146
270	TOTAL Administrative and General Expenses (Total of lines 267 and 269)	13,272,384	12,738,466
271	TOTAL Gas O&M Expenses (Total of lines 97, 177, 201, 229, 237, 244, 251, and 270)	98,006,633	113,219,584

Name of Respondent Chattanooga Gas Company		This Report Is: X An Original A Resubmission	Date of Report 4/1/03	Year Ending Dec. 31, 2002
GAS OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.	Account (a)		Amount for Current Year (b)	Amount for Previous Year (c)
235	904	Uncollectible Accounts	134,628	2,232,539
236	905	Miscellaneous Customer Accounts Expenses	6,179	18,797
237	TOTAL Customer Accounts Expenses (Enter Total of lines 232 thru 236)		752,981	2,776,058
238	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES			
239	Operation			
240	907	Supervision	-	-
241	908	Customer Assistance Expenses	6,775	8,587
242	909	Informational and Instructional Expenses	137,747	85,105
243	910	Miscellaneous Customer Service and Informational Expenses	-	-
244	TOTAL Customer Service and Information Expenses (lines 240 thru 243)		144,522	93,692
245	7. SALES EXPENSES			
246	Operation			
247	911	Supervision	-	-
248	912	Demonstrating and Selling Expenses	-	1,592
249	913	Advertising Expenses	68,016	24,656
250	916	Miscellaneous Sales Expenses	17,453	43,524
251	TOTAL Sales Expenses (Enter Total of lines 247 thru 250)		85,469	69,772
252	8. ADMINISTRATIVE AND GENERAL EXPENSES			
253	Operation			
254	920	Administrative and General Salaries	447,140	491,208
255	921	Office Supplies and Expenses	635,049	606,748
256	(Less) 922	Administrative Expenses Transferred-Cr.	(69,807)	(141,399)
257	923	Outside Services Employed	277,589	47,298
258	924	Property Insurance	-	-
259	925	Injuries and Damages	-	26,547
260	926	Employee Pensions and Benefits	(28,454)	226,740
261	927	Franchise Requirements	85,202	-
262	928	Regulatory Commission Expenses	-	89,400
263	(Less) 929	Duplicate Charges-Credit	-	-
264	930.1	General Advertising Expenses	-	1,000
265	930.2	Miscellaneous General Expenses	163,922	48,590
266	931	Rents	33,189	83,905
	Restructuring		-	-
	Allocated Costs		6,068,608	5,586,964
267	TOTAL Operation (Enter Total of lines 254 thru 266)		7,612,438	7,067,001
268	Maintenance			
269	932	Maintenance of General Plant	(243,029)	(242,800)
270	TOTAL Administrative and General Exp. (Total of lines 267 and 268)		7,369,409	6,824,201
271	TOTAL Gas O&M Expenses (Total of lines 97,177,201,229,237,244,251 and 270)		56,293,372	91,973,998

(Next page is 328)

Name of Respondent	This Report Is.	Date of Report (Mo, Da, Yr)	Year of Report
ATMOS ENERGY CORPORATION	(1) <input checked="checked" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Dec. 31, 2002

GAS OPERATING REVENUES (ACCOUNT 400) - TENNESSEE ONLY

1. Report below natural gas operating revenues for each prescribed account, and manufactured gas revenues in total
2. Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas
3.. Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts, except that where separate meter readings are added for billing purposes, one customer should be counted

for each group of meters added. The average number of customers means the average of twelve figures at the close of each month.
4 Report quantities of natural gas sold in Mcf (14.73 psia at 60F) If billings are on a therm basis, give the Btu contents of the gas sold and the sales converted to Mcf
5. If increases or decreases from previous year (columns (c), (e) and (g)), are not derived from previously

Line No	Title of Account (a)	OPERATING REVENUES	
		Amount for Year (b)	Amount for Previous Year (c)
1	GAS SERVICE REVENUES		
2	480 Residential Sales	60,433,377	82,022,343
3	481 Commercial & Industrial Sales		
4	Small (or Comm.) (See Instr. 6)	41,860,599	58,914,604
5	Large (or Ind.) (See Instr. 6)	19,495,762	28,236,223
6	482 Other Sales to Public Authorities	1,036,489	1,552,676
7	484 Interdepartmental Sales		
8	TOTAL Sales to Ultimate Consumers	122,826,227	170,725,846
9	483 Sales for Resale		
10	TOTAL Nat Gas Service Revenues	122,826,227	170,725,846
11	Revenues from Manufactured Gas		
12	TOTAL Gas Service Revenues	122,826,227	170,725,846
13	OTHER OPERATING REVENUES		
14	485 Intracompany Transfers		
15	487 Forfeited Discounts	986,642	1,346,312
16	488 Misc. Service Revenues	132,010	160,571
17	489 Rev from Trans. of Gas of Others	5,954,446	5,798,270
18	490 Sales of Prod Ext from Nat. Gas	0	
19	491 Rev from Nat Gas Proc by Others		
20	492 Incidental Gasoline and Oil Sales		
21	493 Rent from Gas Property	0	0
22	494 Interdepartmental Rents		
23	495 Other Gas Revenues	0	54,088
24	TOTAL Other Operating Revenues	7,073,098	7,359,241
25	TOTAL Gas Operating Revenues	129,899,325	178,085,087
26	(Less) 496 Provision for Rate Refunds		
27	TOTAL Gas Operating Revenues Net of Provision for Refunds	129,899,325	
28	Dist. Type Sales by States (Incl. Main Line Sales to Resid and Comm. Custrs)	102,293,976	
29	Main Line Industrial Sales (Incl. Main Line Sales to Pub. Authorities	19,495,762	
30	Sales for Resale		
31	Other Sales to Pub Auth (Local Dist Only)	1,036,489	
32	Interdepartmental Sales		
33	TOTAL (Same as Line 10, Columns (b) and (d))	122,826,227	

Name of Respondent		This Report Is:		Date of Report	Year of Report
ATMOS ENERGY CORPORATION		(1) <input checked="" type="checkbox"/>	An Original	(Mo, Da, Yr)	
		(2) <input type="checkbox"/>	A Resubmission		Dec. 31, 2002
GAS OPERATION AND MAINTENANCE EXPENSES - TENNESSEE ONLY					
Line No.	Account	Amount for Current Year	Amount for Previous Year		
	(a)	(b)	(c)		
235	904 Uncollectible Accounts	58,322	1,775,260		
236	905 Miscellaneous Customer Accounts	0	(47)		
237	TOTAL Customer Accounts Expenses (Enter Total of lines 232 thru 236)	432,816	2,138,411		
238	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES				
239	Operation				
240	907 Supervision	3,315	1,365		
241	908 Customer Assistance Expenses	4,327	3,937		
242	909 Informational and Instructional Expenses	29,098	38,687		
243	910 Miscellaneous Customer Service and Informational Expenses	24	47		
244	TOTAL Customer Service and Information Expenses (Lines 240 thru 243)	36,764	44,036		
245	7. SALES EXPENSES				
246	Operation				
247	911 Supervision	3,802	209		
248	912 Demonstration and Selling Expenses	19,168	9,617		
249	913 Advertising Expenses	200	474		
250	916 Miscellaneous Sales Expenses	41,519	1,092		
251	TOTAL Sales Expenses (Enter Total of lines 247 thru 250)	64,689	11,392		
252	8. ADMINISTRATIVE AND GENERAL EXPENSES				
253	Operation				
254	920 Administrative and General Salaries	23	0		
255	921 Office Supplies and Expenses	2,049,928	13,491		
256	(Less) (922) Administrative Expenses Transferred - Cr.	9,295,317	11,331,244		
257	923 Outside Services Employed	233,678	432,884		
258	924 Property Insurance	0	100		
259	925 Injuries and Damages	1,465	993		
260	926 Employee Pensions and Benefits	947,024	453,375		
261	927 Franchise Requirements	0	0		
262	928 Regulatory Commission Expenses	0	30,715		
263	(Less) (929) Duplicate charges - Cr.	81	0		
264	930.1 General Advertising Expenses	864	544		
265	930.2 Miscellaneous General Expenses	42,578	24,881		
266	931 Rents	301,546	103,144		
267	TOTAL Operation (Enter Total of lines 254 thru 266)	12,872,504	12,391,371		
268	Maintenance				
269	935 Maintenance of General Plant	0	0		
270	TOTAL Administrative and General Exp (Total of lines 267 and 269)	12,872,504	12,391,371		
271	TOTAL Gas O. and M. Exp (Lines 97, 177, 201, 229, 237, 244, 251 and 270)	99,063,812	147,198,277		

Name of Respondent		This Report Is		Date of Report	Year of Report
Atmos Energy Corporation		(1) <input checked="" type="checkbox"/>	An Original	(Mo, Da, Yr)	
		(2) <input type="checkbox"/>	A Resubmission		Dec 31, 2001
GAS OPERATION AND MAINTENANCE EXPENSES					
Line No	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)		
235	904 Uncollectible Accounts	18,535,071	22,816,665		
236	905 Miscellaneous Customer Accounts Expense	49,786	42,047		
237	TOTAL Customer Accounts Expenses (Enter Total of lines 232 thru 236)	37,240,864	37,790,600		
238	6 CUSTOMER SERVICE AND INFORMATIONAL EXPENSES				
239	Operation				
240	907 Supervision	284,519	517,178		
241	908 Customer Assistance Expenses	564,216	538,765		
242	909 Informational and Instructional Expenses	927,714	653,245		
243	910 Miscellaneous Customer Service and Informational Expenses	115,230	36,996		
244	TOTAL Customer Service and Information Expenses (Lines 240 thru 243)	1,891,679	1,746,184		
245	7 SALES EXPENSES				
246	Operation				
247	911 Supervision	333,478	316,885		
248	912 Demonstration and Selling Expenses	814,903	715,044		
249	913 Advertising Expenses	47,950	30,994		
250	916 Miscellaneous Sales Expenses	67,753	71,440		
251	TOTAL Sales Expenses (Enter Total of lines 247 thru 250)	1,264,084	1,134,363		
252	8 ADMINISTRATIVE AND GENERAL EXPENSES				
253	Operation				
254	920 Administrative and General Salaries	(2,583,034)	3,844,286		
255	921 Office Supplies and Expenses	15,474,348	11,102,142		
256	(Less) 922 Administrative Expenses Transferred - Credit	(280,899)	(573,679)		
257	923 Outside Services Employed	6,635,700	8,278,408		
258	924 Property Insurance	226,317	122,000		
259	925 Injuries and Damages	3,064,676	3,140,371		
260	926 Employee Pensions and Benefits	18,184,249	13,224,383		
261	927 Franchise Requirements	171,785	129,347		
262	928 Regulatory Commission Expenses	740,761	577,071		
263	(Less) 929 Duplicate charges - Credit	(3,822)	118,487		
264	930 1 General Advertising Expenses	44,697	14,280		
265	930 2 Miscellaneous General Expenses	2,870,583	2,763,453		
266	931 Rents	3,983,752	4,686,916		
267	TOTAL Operation (Enter Total of lines 254 thru 266)	48,529,113	47,427,465		
268	Maintenance				
269	935 Maintenance of General Plant	1,429,056	1,148,648		
270	TOTAL Administrative and General Exp (Total of lines 267 and 269)	49,958,169	48,576,113		
271	TOTAL Gas O and M Exp (Lines 97, 177, 201, 229, 237, 244, 251, and 270)	997,294,796	770,495,113		

Name of Respondent UNITED CITIES GAS COMPANY		This Report Is. (1) <input checked="checked" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec 31, 2001
GAS OPERATING REVENUES (ACCOUNT 400) - TENNESSEE ONLY					
<p>1 Report below natural gas operating revenues for each prescribed account, and manufactured gas revenues in total</p> <p>2. Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas.</p> <p>3. Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts, except that where separate meter readings are added for billing purposes, one customer should be counted</p> <p>for each group of meters added The average number of customers means the average of twelve figures at the close of each month.</p> <p>4 Report quantities of natural gas sold in Mcf (14.73 psia at 60F) If billings are on a therm basis, give the Btu contents of the gas sold and the sales converted to Mcf.</p> <p>5. If increases or decreases from previous year (columns (c), (e) and (g)), are not derived from previously</p>					
Line No.	Title of Account (a)	OPERATING REVENUES			
		Amount for Year (b)		Amount for Previous Year (c)	
1	GAS SERVICE REVENUES				
2	480 Residential Sales	82,022,343		64,149,470	
3	481 Commercial & Industrial Sales				
4	Small (or Comm) (See Instr 6)	58,914,604		46,765,713	
5	Large (or Ind) (See Instr 6)	28,236,223		28,659,048	
6	482 Other Sales to Public Authorities	1,552,676		1,224,933	
7	484 Interdepartmental Sales				
8	TOTAL Sales to Ultimate Consumers	170,725,846		140,799,164	
9	483 Sales for Resale				
10	TOTAL Nat. Gas Service Revenues	170,725,846		140,799,164	
11	Revenues from Manufactured Gas				
12	TOTAL Gas Service Revenues	170,725,846		140,799,164	
13	OTHER OPERATING REVENUES				
14	485 Intracompany Transfers				
15	487 Forfeited Discounts	1,346,312		563,862	
16	488 Misc. Service Revenues	160,571		130,070	
17	489 Rev. from Trans of Gas of Others	5,798,270		4,625,147	
18	490 Sales of Prod. Ext. from Nat. Gas	0			
19	491 Rev from Nat. Gas Proc. by Others				
20	492 Incidental Gasoline and Oil Sales				
21	493 Rent from Gas Property	0		0	
22	494 Interdepartmental Rents				
23	495 Other Gas Revenues	54,088		0	
24	TOTAL Other Operating Revenues	7,359,241		5,319,079	
25	TOTAL Gas Operating Revenues	178,085,087		146,118,243	
26	(Less) 496 Provision for Rate Refunds				
27	TOTAL Gas Operating Revenues Net of Provision for Refunds	178,085,087			
28	Dist. Type Sales by States (Incl. Main Line Sales to Resid. and Comm. Custrs.)	140,936,947			
29	Main Line Industrial Sales (Incl. Main Line Sales to Pub. Authorities	28,236,223			
30	Sales for Resale				
31	Other Sales to Pub. Auth. (Local Dist. Only)	1,552,676			
32	Interdepartmental Sales				
33	TOTAL (Same as Line 10, Columns (b) and (d))	170,725,846			

Name of Respondent UNITED CITIES GAS COMPANY		This Report Is		Date of Report	Year of Report
		(1) <input checked="" type="checkbox"/> An Original	(2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	Dec. 31, 2001
GAS OPERATION AND MAINTENANCE EXPENSES - TENNESSEE ONLY					
Line No.	Account (a)	Amount for			
		Current Year (b)	Previous Year (c)		
235	904 Uncollectible Accounts	1,775,260	861,892		
236	905 Miscellaneous Customer Accounts	(47)	404		
237	TOTAL Customer Accounts Expenses (Enter Total of lines 232 thru 236)	2,138,411	1,188,794		
238	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES				
239	Operation				
240	907 Supervision	1,365	6,827		
241	908 Customer Assistance Expenses	3,937	11,614		
242	909 Informational and Instructional Expenses	38,687	2,887		
243	910 Miscellaneous Customer Service and Informational Expenses	47	42		
244	TOTAL Customer Service and Information Expenses (Lines 240 thru 243)	44,036	21,370		
245	7. SALES EXPENSES				
246	Operation				
247	911 Supervision	209	15,607		
248	912 Demonstration and Selling Expenses	9,617	21,716		
249	913 Advertising Expenses	474	1,041		
250	916 Miscellaneous Sales Expenses	1,092	1,536		
251	TOTAL Sales Expenses (Enter Total of lines 247 thru 250)	11,392	39,900		
252	8 ADMINISTRATIVE AND GENERAL EXPENSES				
253	Operation				
254	920 Administrative and General Salaries	0	0		
255	921 Office Supplies and Expenses	13,491	9,405		
256	(Less) (922) Administrative Expenses Transferred - Cr	11,331,244	15,613,337		
257	923 Outside Services Employed	432,884	378,448		
258	924 Property Insurance	100	0		
259	925 Injuries and Damages	993	38,171		
260	926 Employee Pensions and Benefits	453,375	(15,650)		
261	927 Franchise Requirements	0	446		
262	928 Regulatory Commission Expenses	30,715	122,859		
263	(Less) (929) Duplicate charges - Cr.	0	28,206		
264	930.1 General Advertising Expenses	544	340		
265	930.2 Miscellaneous General Expenses	24,881	23,990		
266	931 Rents	103,144	557,701		
267	TOTAL Operation (Enter Total of lines 254 thru 266)	12,391,371	16,757,253		
268	Maintenance				
269	935 Maintenance of General Plant	0	85		
270	TOTAL Administrative and General Exp (Total of lines 267 and 269)	12,391,371	16,757,338		
271	TOTAL Gas O. and M. Exp (Lines 97, 177, 201, 229, 237, 244, 251 and 270)	147,198,277	112,560,212		

Name of Respondent		This Report Is		Date of Report		Year of Report	
Atmos Energy Corporation		<input checked="" type="checkbox"/> An Original		(Mo, Da, Yr)		Dec 31, 2000	
		<input type="checkbox"/> A Resubmission					
GAS OPERATING REVENUES (Continued)							
4 If increases or decreases from previous year are not derived from previously reported figures, explain any inconsistencies in a footnote 5 On page 108, include information on major changes during the year, new service, and important rate increases or decreases				6 Report the revenue from transportation services that are bundled with storage services as transportation service revenue			
OTHER REVENUES		TOTAL OPERATING REVENUES		DEKATHERM OF NATURAL GAS			
Amount for Current Year (e)	Amount for Previous Year (f)	Amount for Current Year (g)	Amount for Previous Year (h)	Amount for Current Year (i)	Amount for Previous Year (j)		
		922,549,278	603,745,438	128,404,475	118,492,336		
		0	0				
2,374,159	1,001,817	2,374,159	1,001,817				
4,018,774	2,756,520	4,018,774	2,756,520				
		18,641		88,765			
		29,903,393	25,898,941	78,379,647	69,996,791		
247,880	104,931	247,880	104,931				
2,745	9,640	2,745	9,640				
3,283	8,123	3,283	8,123				
6,646,841	3,881,031	959,118,153	633,525,410				
		0	0				
6,646,841	3,881,031	959,118,153	633,525,410				

Name of Respondent		This Report Is		Date of Report	Year of Report
Atmos Energy Corporation		(1)	<input checked="" type="checkbox"/>	An Original	Dec 31, 2000
		(2)	<input type="checkbox"/>	A Resubmission	
GAS OPERATION AND MAINTENANCE EXPENSES					
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)		
235	904 Uncollectible Accounts	22,816,665	9,282,491		
236	905 Miscellaneous Customer Accounts Expense	42,047	73,688		
237	TOTAL Customer Accounts Expenses (Enter Total of lines 232 thru 236)	37,790,600	22,489,450		
238	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES				
239	Operation				
240	907 Supervision	517,178	806,006		
241	908 Customer Assistance Expenses	538,765	1,069,505		
242	909 Informational and Instructional Expenses	653,245	774,675		
243	910 Miscellaneous Customer Service and Informational Expenses	36,996	8,130		
244	TOTAL Customer Service and Information Expenses (Lines 240 thru 243)	1,746,184	2,658,316		
245	7 SALES EXPENSES				
246	Operation				
247	911 Supervision	316,885	354,186		
248	912 Demonstration and Selling Expenses	715,044	386,454		
249	913 Advertising Expenses	30,994	35,129		
250	916 Miscellaneous Sales Expenses	71,440	8,606		
251	TOTAL Sales Expenses (Enter Total of lines 247 thru 250)	1,134,363	784,375		
252	8. ADMINISTRATIVE AND GENERAL EXPENSES				
253	Operation				
254	920 Administrative and General Salaries	3,844,286	9,413,719		
255	921 Office Supplies and Expenses	11,102,142	17,744,037		
256	(Less) 922 Administrative Expenses Transferred - Credit	(573,679)	(8,928,803)		
257	923 Outside Services Employed	8,278,408	10,094,539		
258	924 Property Insurance	122,000	217,417		
259	925 Injuries and Damages	3,140,371	5,538,521		
260	926 Employee Pensions and Benefits	13,224,383	9,695,995		
261	927 Franchise Requirements	129,347	112,325		
262	928 Regulatory Commission Expenses	577,071	226,369		
263	(Less) 929 Duplicate charges - Credit	118,487	344,168		
264	930.1 General Advertising Expenses	14,280	28,097		
265	930.2 Miscellaneous General Expenses	2,763,453	3,696,453		
266	931 Rents	4,686,916	4,565,969		
267	TOTAL Operation (Enter Total of lines 254 thru 266)	47,427,465	52,748,806		
268	Maintenance				
269	935 Maintenance of General Plant	1,148,648	1,049,356		
270	TOTAL Administrative and General Exp (Total of lines 267 and 269)	48,576,113	53,798,162		
271	TOTAL Gas O. and M. Exp (Lines 97, 177, 201, 229, 237, 244, 251, and 270)	770,495,113	501,118,416		

Name of Respondent		This Report Is		Date of Report	Year of Report
Atmos Energy Corporation		<input checked="checked" type="checkbox"/>	An Original	(Mo, Da, Yr)	
		<input type="checkbox"/>	A Resubmission		
Dec 31, 1999					
GAS OPERATING REVENUES					
1 Report below natural gas operating revenues for each prescribed account total. The amounts must be consistent with the detailed data on succeeding pages.			3 Other Revenues in columns (f) and (g) include reservation charges received by the pipeline plus usage charges, less revenues reflected in columns (b) through (e). Include in columns (f) and (g) revenues for Accounts 480-495.		
2 Revenues in columns (b) and (c) include transition costs from upstream pipelines.					
Line No	Title of Account (a)	REVENUES for Transition Costs and Take-or-Pay		REVENUES for GRI and ACA	
		Amount for Current Year (b)	Amount for Previous Year (c)	Amount for Current Year (d)	Amount for Previous Year (e)
1	480 - 484 Sales			603,745,438	630,205,394
2	485 Intracompany Transfers				
3	487 Forfeited Discounts				
4	488 Miscellaneous Service Revenues				
5	489 1 Revenues from Transportation of Gas of Others Through Gathering Facilities				
6	489 2 Revenues from Transportation of Gas of Others Through Transmission Facilities				
7	489 3 Revenues from Transportation of Gas of Others Through Distribution Facilities			25,898,941	25,709,775
8	489 4 Revenues from Storing Gas of Others				
9	490 Sales of Prod. Ext. from Natural Gas				
10	491 Revenues from Natural Gas Proc. by Others				
11	492 Incidental Gasoline and Oil Sales				
12	493 Rent from Gas Property				
13	494 Interdepartmental Rents				
14	495 Other Gas Revenues				
15	Subtotal	0	0	629,644,379	655,915,169
16	496 (Less) Provision for Rate Refunds				
17	TOTAL	0	0	629,644,379	655,915,169

Name of Respondent		This Report Is:		Date of Report (Mo, Da, Yr)	Year of Report
Atmos Energy Corporation		(1) <input checked="" type="checkbox"/>	An Original		
		(2) <input type="checkbox"/>	A Resubmission		Dec. 31, 1999
GAS OPERATION AND MAINTENANCE EXPENSES					
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)		
235	904 Uncollectible Accounts	9,282,491	2,325,703		
236	905 Miscellaneous Customer Accounts Expense	73,688	130,438		
237	TOTAL Customer Accounts Expenses (Enter Total of lines 232 thru 236)	22,489,450	20,014,636		
238	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES				
239	Operation				
240	907 Supervision	806,006	1,376,864		
241	908 Customer Assistance Expenses	1,069,505	2,374,386		
242	909 Informational and Instructional Expenses	774,675	794,779		
243	910 Miscellaneous Customer Service and Informational Expenses	8,130	3,125		
244	TOTAL Customer Service and Information Expenses (Lines 240 thru 243)	2,658,316	4,549,154		
245	7. SALES EXPENSES				
246	Operation				
247	911 Supervision	354,186	416,573		
248	912 Demonstration and Selling Expenses	386,454	1,446,273		
249	913 Advertising Expenses	35,129	51,129		
250	916 Miscellaneous Sales Expenses	8,606	83,971		
251	TOTAL Sales Expenses (Enter Total of lines 247 thru 250)	784,375	1,997,946		
252	8. ADMINISTRATIVE AND GENERAL EXPENSES				
253	Operation				
254	920 Administrative and General Salaries	9,413,719	10,541,561		
255	921 Office Supplies and Expenses	17,744,037	9,306,784		
256	(Less) 922 Administrative Expenses Transferred - Credit	(8,928,803)	(13,673,792)		
257	923 Outside Services Employed	10,094,539	7,489,893		
258	924 Property Insurance	217,417	171,525		
259	925 Injuries and Damages	5,538,521	3,487,044		
260	926 Employee Pensions and Benefits	9,695,995	15,908,194		
261	927 Franchise Requirements	112,325	53,444		
262	928 Regulatory Commission Expenses	226,369	643,389		
263	(Less) 929 Duplicate charges - Credit	344,168	(87,704)		
264	930.1 General Advertising Expenses	28,097	19,237		
265	930.2 Miscellaneous General Expenses	3,696,453	2,792,440		
266	931 Rents	4,565,969	3,454,896		
267	TOTAL Operation (Enter Total of lines 254 thru 266)	52,748,806	40,106,911		
268	Maintenance				
269	935 Maintenance of General Plant	1,049,356	381,684		
270	TOTAL Administrative and General Exp (Total of lines 267 and 269)	53,798,162	40,488,595		
271	TOTAL Gas O. and M. Exp (Lines 97, 177, 201, 229, 237, 244, 251, and 270)	501,118,416	497,999,804		